

Senate Resolution 90

By: Senators Thompson of the 33rd, Stoner of the 6th and Jones of the 10th

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide for state tax reform; to provide
2 for the imposition, levy, and collection of a state sales and use tax at the rate of 1 percent, the
3 proceeds of which shall in part be appropriated for any or all transportation purposes; to
4 require mandatory funding of homeowner tax relief grants; to provide for submission of this
5 amendment for ratification or rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
8 Article III, Section IX, Paragraph VI of the Constitution is amended by adding a new
9 subparagraph to read as follows:

10 "(b.1) There is imposed and levied a state sales and use tax at the rate of 1 percent to be
11 used for any or all transportation purposes. The sales and use tax imposed by this
12 subparagraph shall correspond to and shall be imposed, levied, and collected in the same
13 manner as the state sales and use tax imposed by the revenue laws of this state, as now or
14 hereafter amended, except as otherwise provided in this subparagraph. An amount equal
15 to the sum of all proceeds derived from the tax imposed by this subparagraph received by
16 the state in each of the immediately preceding fiscal years, less the amount of refunds,
17 rebates, and collection costs authorized by law, shall be appropriated for the fiscal year
18 beginning on July 1 of each year following for any or all transportation purposes as may
19 be authorized by general law. The General Assembly is specifically authorized to allocate
20 and direct the use of the funds provided for under this subparagraph by general law. The
21 funds provided for under this subparagraph shall be appropriated for the transportation
22 purposes authorized under this subparagraph regardless of whether the General Assembly
23 enacts a General Appropriations Act; and said funds need not be specifically stated in any
24 General Appropriations Act passed by the General Assembly in order to be available for
25 such purposes. However, this shall not preclude the General Assembly from appropriating
26 for such transportation purposes an amount greater than the sum specified above for such
27 purposes. The expenditure of such funds shall be subject to all the rules, regulations, and

restrictions imposed on the expenditure of appropriations by provisions of the Constitution and laws of this state, unless such provisions are in conflict with the provisions of this subparagraph; provided, however, that the proceeds of the transportation tax appropriated under this subparagraph shall not be subject to budgetary reduction. In the event of invasion of this state by land, sea, or air or in case of a major catastrophe so proclaimed by the Governor, said funds may be utilized for defense or relief purposes on the executive order of the Governor."

SECTION 2.

Article VII, Section IIA of the Constitution is amended by revising Paragraph I as follows:

"Paragraph I. ***State grants; adjustment amount.*** For each taxable year, a homeowner's incentive adjustment ~~may~~ shall be applied to the return of each taxpayer claiming such state-wide homestead exemption as may be specified by general law. The amount of such adjustment ~~may~~ shall provide a taxpayer with a benefit equivalent to a homestead exemption of up to \$18,000.00 of the assessed value of a taxpayer's homestead or the taxpayer's ad valorem property tax liability on the homestead, whichever is lower. The General Assembly ~~may~~ shall appropriate such amount each year for grants to local governments and school districts as homeowner tax relief grants. The adjustments and grants authorized by this Paragraph shall be made in such manner and shall be subject to the procedures and conditions as may be specified by general law heretofore or hereafter enacted."

SECTION 3.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to provide for state tax reform by imposing a state sales and use tax at the rate of 1 percent for any () NO or all transportation purposes and requiring mandatory funding of homeowner tax relief grants?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.